

TITLE 15—ELECTED OFFICIALS
Division 40—State Auditor
Chapter 3—Rules Applying to Political Subdivisions

EMERGENCY RULE

15 CSR 40-3.170 Addendum Filed with the Auditor's Office

PURPOSE: This rule sets forth a procedure for a county, city, town, or village to provide the information required by section 479.359, RSMo (Supp. 2015).

*EMERGENCY STATEMENT: Conference Committee Substitute for House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill 5, First Regular Session, Ninety-eighth General Assembly, went into effect August 28, 2015. Section 479.359.4 in Senate Bill 5 specified, "On or before December 31, 2015, the state auditor shall set forth by rule a procedure for including the addendum information required by this section." The State Auditor's office filed a proposed rule on September 1, 2015, which was published in the October 1, 2015, **Missouri Register** and has now completed her notice and comment period for the final rule. This emergency rule has taken the comments received for the proposed rule into consideration and will allow a rule to be in place by December 31, 2015. The order of rulemaking on the final rule, which covers the same material, is published in this issue of the **Missouri Register**. The State Auditor's office believes this emergency rule is fair to all interested parties under these circumstances. The scope of the rule is limited to the circumstances creating the emergency and complies with the protections extended in the **Missouri** and **United States Constitutions**. This emergency amendment was filed November 30, 2015, becomes effective December 10, 2015, and expires May 31, 2016.*

(1) Every county, city, town, or village shall annually file with the State Auditor's Office a completed form, which is included herein, and available on the State Auditor's website, and contains at a minimum, the following:

- (A) The total annual revenue of the county, city, town, or village;
- (B) The annual general operating revenue of the county, city, town, or village based on the definition in section 479.350;
- (C) The total revenue from fines, bond forfeitures, and court costs for minor traffic violations occurring within the county, city, town, or village based on the definitions in section 479.350, including amended charges for any minor traffic violations.; and
- (D) The percent of annual general operating revenue from fines, bond forfeitures, and court costs for minor traffic violations as defined by section 479.350, including amended charges for any minor traffic violation.

(2) The annual form shall be mailed to the State Auditor's Office at PO Box 869, Jefferson City, MO 65102, or emailed to PolySubFS@auditor.mo.gov.

(3) The addendum form shall be submitted within six (6) months after the end of the county, city, town, or village's fiscal year and shall be filed with any required annual financial report filed under the procedures in 15 CSR 40-3.030.

(4) To facilitate auditing, the county, city, town, or village shall retain documentation supporting the information provided on the form in accordance with prescribed record retention procedures.

(5) The form shall be signed by a representative of the county, city, town, or village with knowledge of the subject matter before a notary public.

(6) If the county, city, town, or village's fiscal year ended before August 28, 2015, the county, city, town, or village may report the information required by subsection (1) of this regulation in a form that substantially comports with the requirements of this regulation and may report its total revenue for municipal court violations or provide an accounting of the percent of annual general operating revenue from fines and court costs from traffic violations, including amended charges from any charged traffic violation based on section 302.341, RSMo (Supp. 2014).

(7) Examples.

(A) A city with a municipal court has several ordinances related to equipment failure, vehicle registration, and seatbelt use for which the no points are placed on the driver license upon conviction. The funds received from these violations should be included in "minor traffic violations" when reporting the information under subsection (1) of this regulation because the statutory definition of "minor traffic violation" includes municipal or county ordinance traffic violations, except those that involve authorization for the Department of Revenue to assess five or more points to a person's driving record upon conviction, assuming that the specific violation does not fall within one of the other statutorily enumerated exceptions in the definition of "minor traffic violation."

(B) The municipal court amends a violation that does not meet the definition of "minor traffic violation" to a violation that does meet this definition. The funds received from these violations should be included in "minor traffic violations" when reporting the information under subsection (1) of this regulation because the calculation includes charges for all minor traffic violations.

(C) The municipal court amends a violation that meets the definition of "minor traffic violation" to a violation that does not meet this definition. The funds received from these violations should be included in "minor traffic violations" when reporting the information under subsection (1) of this regulation because the original charge is a minor traffic violation.

Authority: Section 29.100, RSMo (2000), and sections 479.359 and 479.362, RSMo (Supp. 2015).